

DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
School Finance Section
2003-2004 Revisions to the **Missouri Financial Accounting Manual**,
Function Code Changes Effective **July 1, 2003**

Function Codes

Code Changed	1411	<p><u>Was:</u></p> <p><u>Student Activities</u> - Direct and personal services for public school pupils, such as entertainment, publications, clubs, band and orchestra, that are managed or operated by the student body under the guidance and direction of an adult, and are not a part of the regular instructional program. These activities are characterized by being not-for-credit, other than school hours, interests of students, and partially or wholly self-sustaining via dues and admissions. This code may be incremented sequentially by one to cover the various activities individually. <u>Contracted Non-route transportation expense incurred transporting students to and from activity or field trips are included here using object code 6342.</u></p> <p><u>Changed To:</u></p> <p><u>Student Activities</u> - Direct and personal services for public school pupils, such as entertainment, publications, clubs, band and orchestra, that are managed or operated by the student body under the guidance and direction of an adult, and are not a part of the regular instructional program. These activities are characterized by being not-for-credit, other than school hours, interests of students, and partially or wholly self-sustaining via dues and admissions. This code may be incremented sequentially by one to cover the various activities individually.</p>
Code Changed	2551	<p><u>Was:</u></p> <p><u>Contracted Pupil Transportation Services</u> - The allowable expenses incurred transporting students to/from home and school on contracted vehicles.</p> <p><u>Changed To:</u></p> <p><u>Contracted Pupil Transportation Services</u> - The allowable expenses incurred transporting students to/from home and school and to/from an activity or field trip on contracted vehicles.</p>